April 29, 1981

Dr. I. W. Hughes Chairman and Chief Executive Officer Brown & Williamson Tobacco Corporation 1600 West Hill Street Louisville, Kentucky 40232

Dear Wally:

Let me acknowledge with thanks receipt of check in the amount of \$141,879.00, representing the sixth installment of dues for 1980 from Brown & Williamson Tobacco Corporation, as requested in my letter of April 15, 1981.

Sincerely,

W. T. Hoyt President

WIH/lp